

Senate Amendment 3228

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1 1 Amend Senate File 466 as follows:
1 2 [#1.](#) Page 9, by inserting before line 13 the
1 3 following:
1 4 <DIVISION ____
1 5 DISASTER=RELATED CASUALTY LOSSES
1 6 Sec. _____. Section 422.9, subsection 2, Code 2009,
1 7 is amended by adding the following new paragraph:
1 8 NEW PARAGRAPH. j. A taxpayer is allowed to take
1 9 the deduction for disaster=related casualty losses
1 10 allowed under section 165(h) of the Internal Revenue
1 11 Code, as amended by the federal Emergency Economic
1 12 Stabilization Act of 2008, Pub. L. No. 110=343, in
1 13 computing taxable income for state tax purposes.
1 14 Sec. _____. EFFECTIVE AND RETROACTIVE APPLICABILITY
1 15 DATE PROVISIONS. This division of this Act, being
1 16 deemed of immediate importance, takes effect upon
1 17 enactment and applies retroactively to January 1,
1 18 2008, for tax years beginning on or after that date.>
1 19 [#2.](#) By renumbering as necessary.
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1 22 _____
1 23 DAVID HARTSUCH
1 24 SF 466.205 83
1 25 tw/mg:sc/23566
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